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Libraries' Documents

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4-20-2015

## Collection Development Policy, Accounting

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More details are covered by [Collection Policies for the UCF Libraries](#)  
University of Central Florida Libraries <http://library.ucf.edu>

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### Recommended Citation

Murphey, Missy, "Collection Development Policy, Accounting" (2015). *Libraries' Documents*. 5.  
<https://stars.library.ucf.edu/lib-docs/5>

## **Collection Development Statement**

Department: Accounting  
Drafted by: Hal Mendelsohn  
Date drafted: October 23, 2003  
Date revised: December 4, 2003; November 2, 2007; July 28, 2008;  
May 15, 2009 by Hal Mendelsohn  
Date revised: April 20, 2015 by Rebecca M Murphey

### **Collection purpose**

The primary purpose of the collection for the School of Accounting is to serve the learning, instructional, and research needs of students and faculty. Secondly, the collection provides benefits to community members, both for their professional and personal needs.

The educational materials that support the programs for the School of Accounting allows students to obtain either a Bachelor of Science or Master of Science degree. The library materials also provide the students with information preparing them to pass the CPA examination.

### **GRADUATE PROGRAMS**

#### PhD Accounting

The objective of the doctoral program in Accounting is to prepare students for academic careers in higher education and management careers within profit and nonprofit organizations. Success in the program is judged by the student's understanding of the issues and methodologies essential to the advancement of knowledge.

#### Master of Science in Accounting

The Master of Science in Accounting (MSA) program prepares students for careers as professional accountants and consultants in public accounting, industry, financial institutions, government, and nonprofit organizations. The MSA degree, along with the appropriate prerequisite foundation work from an undergraduate degree in accounting, satisfies the Florida education requirements for the CPA license. Students without an undergraduate degree in accounting will have to take additional business and/or accounting

foundation courses. The business foundation is designed for students with a nonbusiness undergraduate degree (e.g., psychology, education, or engineering). The accounting foundation is designed for students with an undergraduate business degree (e.g., finance, marketing, or management). The MSA degree is awarded upon satisfactory completion of a graduate program of 30 semester hours, and an end-of-program written examination.

The program is designed to develop the student's analytical, problem-solving and decision-making capabilities to meet the challenges of leadership in professional accounting positions at the present and in the changing world of the future. The curriculum provides a broad based and creative learning environment and significantly greater breadth and depth in accounting than is normally possible in baccalaureate programs. MSA graduates are highly recruited, advance quickly, and are able to shape their future. They are partners. They are consultants and advisors. They own their own practices.

## **UNDERGRADUATE PROGRAMS**

### **Bachelor of Science in Business Administration - Accounting**

The objective of the baccalaureate program with a concentration in accounting provides basic conceptual accounting and business knowledge as a foundation for accounting career development. The undergraduate degree also is the first step toward becoming a Certified Public Accountant, Certified Management Accountant, and Certified Internal Auditor. A rigorous and comprehensive accounting curriculum at UCF focuses on the real-world challenges of accounting, emphasizing problem solving, information analysis and computer applications.

### **Collection description**

The collection consists of print and electronic books, journals, magazines, newspapers, government publications, indexes, and numerous statistical and reference sources.

The fields of Accounting, Auditing, and Taxation are an active part of the College of Business Administration educational programs. Accounting, Auditing, and Taxation have always been in constant change. Due to the fact that all businesses and non-profits have to have some sort of accounting or bookkeeping system, the field of Accounting, Auditing, and Taxation has a direct influence on each entity. The changes that businesses have to

institute are due to government rules and regulations, and the profession's organizational standards.

A good portion of monographs found in the School of Accounting would not be considered textbooks. The library does not make it a policy to purchase textbooks, but if there is a book published which meets the needs of the department, it will be purchased.

### **Current databases and online journals that directly focus on Accounting.**

See – Research Guides – Accounting, <http://guides.ucf.edu/accounting> and Databases, [http://guides.ucf.edu/sb.php?subject\\_id=12210#s-lg-sb-databases](http://guides.ucf.edu/sb.php?subject_id=12210#s-lg-sb-databases)

### **Collection guidelines**

- **Chronology: Emphasis/restrictions**

The collection at UCF in the areas Accounting, Auditing, and Taxation, reflect the most current information available. There is no restrictions placed on the selection of materials, but the emphasis is for currency rather than historical materials. The library does seek historical materials to show and explain the foundation for the different subject areas.

- **Languages: Emphasis/restrictions**

The preponderance of monographs in the library material for Accounting, Auditing, and Taxation is written in the English language. Although, there are some materials written in French, German, and Spanish.

- **Geography: Emphasis/restrictions**

The majority of materials found in the library for the fields of Accounting, Auditing, and Taxation would be directed toward the American consumer and businessperson. There is an understanding that information with an international flavor needs to be included in the library's collection. Thus, more international material is being added to the library each year.

- **Subject treatment**

The faculty and librarian, who are responsible for maintaining the library's collection in the subject areas of Accounting, Auditing, and Taxation, are determined to keep the library collection current in all facets of those subject

areas. That is why anyone browsing the UCF catalog will find materials in Accounting, Auditing, and Taxation which appeal to those in the lowest instructional level to the highest knowledge base. The library and faculty liaisons work in tandem to locate and purchase books that are of importance to both the higher division of study and the introductory courses.

Within the subject areas of Accounting, Auditing, and Taxation, you will find books that include bibliographies, histories, and dictionaries/ encyclopedias. As of Summer 2008 “Research Recommended” Books have been acquired via the approval plan from YBP.

- **Material formats: Emphasis/restrictions**

The library’s collection currently consists of print journals and books, electronic databases and books, video and audio recordings, microforms, archival materials, rare books and manuscripts, government publications and dissertations and theses. Other formats will be added as they are developed and to the extent that they meet the various selection criteria.

- **Publication dates**

There is no restriction on date of material purchased. Currently published books are added as is retrospective materials.

- **Collecting levels**

Subject	Range	Existing Level	Desired Level
Accounting, Bookkeeping	HF5601 - HF5689	3	4
Public Finance	HJ (all)	3	4
Revenue.Taxation. Internal Revenue.	HJ2240 - HJ5908	3	3
Customs Administration	HJ6603 - HJ7390	3	3
Public accounting-auditing	HJ9701 - HJ9940	3	4

**Table 1. Key: 0= Libraries do not collect; 1= Minimal level; 2=Basic information level; 3=Instructional support level; 4=Research level; 5=Comprehensive**

**Last date YBP Approval Plan reviewed**  
 April 17, 2015

## **COLLECTION MANAGEMENT ISSUES**

### **Replacement**

Any book(s) lost or stolen, which appears on the Aleph Lost Book Report distributed by the Circulation Department to the library liaison, will be considered for replacement. The title may be ordered directly from the Collection Development replacement budget fund at the discretion of the Head of Acquisitions and the library liaison for Accounting if the title is essential to the collection. Outdated or superseded editions will not be reordered unless there is a specific need.

### **Retention/Deselection**

- The decision to dispose of certain items takes into account such factors as past circulation, date of publication, nature of the material, and the judgment of interested faculty members as to the continued usefulness of the material to their subject areas.
- Outdated, unused and no longer reliable materials are removed from the collection.
- Deteriorated materials can be repaired, replaced or discarded.
- Periodicals or electronic resources will be weeded when:
  - The library has only fragments of a title that does not justify the cost of filling out the run with an alternative format.
  - A title has not been currently subscribed to for more than ten years and its value is unapparent.
  - A title has not been currently subscribed to for at least five years and the related programs have been discontinued.
  - A title has been replaced by electronic access (or a different form of electronic access) and its retention is no longer necessary or advisable.

### **Out of print acquisition**

World Wide Web access to out-of-print dealers now often makes location of these items relatively convenient. As with other acquisitions, out of print titles will be acquired if there is a clear need to have the specific item in the collection and the price is reasonable.

## **Preservation**

The Library Liaison will consult with the Preservation Department on all matters relating to the care, repair, and safekeeping of all circulating library materials regardless of format type. Preservation issues of importance to the library liaison include:

- Collection maintenance of existing materials - rehousing, rebinding, repair, conservation, media transfer
- Deacidification projects - selected titles, whole collections, or partial collections
- Reformatting materials to microfilm or digital images
- Questions related to gifts-in-kind that may require preservation attention before materials are added to the collection

## **Other UCF resources**

The Regional campuses purchase educational materials for their respective collections that include Accounting, Auditing, and Taxation materials.

## **KEY RESEARCH AREAS**

Behavioral research across all functional areas (accounting, taxation, and auditing); and public policy research.

## **KEY CONTACTS IN THE SCHOOL OF ACCOUNTING**

Dr. Sean Robb	Director, School of Accounting
Dr. Yu Tian	Library Representative
Ms. Marcy Hampton	Advisor, Undergraduate Program
Dr. Charles Kelliher	Advisor, Masters' Programs

Number of Accounting Faculty = 25

## NUMBER OF STUDENTS

		2009	2010	2011	2012	2013
		Headcount	count	count	count	count
Accounting BSBA	Academic Sub Plan	7	1			
	Accounting Info Sys Track					
	General Accounting Track	302	158	45	8	2
	Gov't and Not-for-Profit Track		1			
	Managerial Accounting Track	12				
Accounting Pending	No Sub Plan	503	860	1,000	996	1,011
	Public Accounting Track	200	75	15	5	4
	No Sub Plan	531	512	562	504	524
	Business Admin					
PhD	Accounting Track	12	10	17	13	16
Taxation MST	No Sub Plan	39	43	45	45	39
sum of ALL CBA students		8462	8682	8739	8774	9011

\*Figures based on Fall Semester Registration